

INDIANA INSTRUCTIONS

12/31/2007

ATTENTION: Indiana Fee and Retaliatory Fee Statement has changed as a result of amendments to Indiana Code 27-1-3-15.

1. Foreign Insurance Companies (**excluding HMOs and Accredited Reinsurers**) are no longer required to submit a hard copy or diskette of their Annual or Quarterly Statements to Indiana as of year end 2002. Some state specific items are required electronically (see checklist).
2. All annual statements must be typewritten and properly bound, loose leaf sheets or pencil copies will not be accepted. Companies that have a software package may print their statements provided they are in the NAIC format. Any statements received that do **not** follow the preceding specifications, may be returned and be subject to penalty. Pursuant to IC 27-1-3-13, annual and quarterly statements must be prepared in accordance with NAIC Annual Statement Instructions.
3. Changes to the 2006 Annual Statement as the result of correspondence with this Department, or due to the requirements of other Departments of which this Department has been notified, should be taken into consideration in preparing the 2007 Annual Statement.
4. Changes resulting from a Department Examination must be reflected in the Annual Statement.
5. Indiana stock companies must comply with Rules 11 & 12 issued in 1966.
6. Statement of Condition – Section 2 - Indiana Code 27-1-18-5:
At the time of filing its annual statement, an alien or foreign company shall submit, on a form prescribed by the department, a condensed statement of its assets and liabilities as of December 31 of the preceding year. If the department, on examination of such statement, determines from information available to it that it is true and correct, it shall cause such statement to be published in a newspaper in this state selected by the department. In the event the department determines that the statement submitted by a company is inaccurate or incorrect, it shall, after giving the company notice to the proposed changes and an opportunity to be heard, certify the corrected statement and proceed with its publication as above provided. The company shall bear the expenses of the publication, but in no event shall an amount exceeding forty dollars (\$40) be charged for such publication. Any cost of publication that exceeds forty dollars (\$40) must be borne by the newspaper publishing the statement.
7. Detailed filing instructions are attached.

	NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS, Excluding premium tax & filing fees)	
A	Required Filings Contact Person:	www.in.gov/idoi/statements/AnnualFilings.html, Stephanie Glassburn at 317-232-5692 or sglassburn@idoi.in.gov
B	Mailing Address (Domestic Companies , Domestic & Foreign HMO's and Accredited Reinsurers): Email Address for Foreign Company submissions:	Attn: Financial Services Indiana Department of Insurance 311 W. Washington St., Suite 300 Indianapolis, IN 46204-2787 fnclsvcs@doi.state.in.us Email the documents to email address shown above, with NAIC#, and name of company on the subject line. In the body of the email please include a contact person, their email address and phone number.
C	Mailing Address for Filing Fees:	Bank Lock Box Indiana Department of Insurance Post Office Box 636 Indianapolis, IN 46206-0636 All items must be mailed U.S. mail. Postal Express, Priority Mail & Certified Mail is also accepted. All filings must be physically <u>received</u> by the P.O. Box no later than the due date. Debra Graves, 317-232-1993
D	Mailing Address for Premium Tax Filings & Payments: Annual due: 3/1 (title due 3/15) Quarterly due: 4/15, 6/15, 9/15, 12/15	Bank Lock Box Indiana Department of Insurance Post Office Box 577 Indianapolis, IN 46206-0577 All items must be mailed U.S. mail. Postal Express, Priority Mail & Certified Mail is also accepted. All filings must be physically <u>received</u> by the P.O. Box no later than the due date. Debra Graves, 317-232-1993
E	Delivery Instructions:	All filings (excluding premium tax & filing fees) must be postmarked no later than the indicated due date. If the due date falls on a weekend or holiday, then the deadline is extended to the next business day.
F	Late Filings:	Annual Statement: Per IC 27-1-20-21.2, a \$500 late fee may be assessed if the Annual Statement is not received in our office on or before March 1 (postmark date accepted). Premium Tax: The penalty for non-filing is \$100 per day. The interest penalty for late filing is 1% of the payment due for each month or part of a month. (Penalty based on received date not postmark date) Audited Financial: Per IC 27-1-3.5-16, a \$50 per day fee will be assessed if the Audited Financial Statements are not received by June 1.
G	Original Signatures:	Annual Statements, Actuarial Opinions, Quarterly Statements, Risk Based Capital Report, Holding Company Registration Statements, and Trusteed Surplus Statements must have an original signature.
H	Signature / Notarization / Certification	Annual Statements, Quarterly Statements, Holding Company Registration Statements, and Trusteed Surplus Statements must have an original notarization. Statement shall be verified by the oaths of the president or a vice president and the secretary or an assistant secretary of the company, per IC 27-1-20-21.
I	Amended Filings:	Amended items must be filed within 10 days of their amendment, along with an explanation of the amendments. Signature requirements for the original filing should be followed for any amendment.

J	Exceptions from normal filings:	<p>All exemptions or extensions for Actuarial Opinion and requests for Consolidated Audited Financial filing must be submitted by December 1st. Per IC 27-1-3.5-6, extensions for Audited Financials must be filed 10 days before the due date. Per IC 27-1-3.5-11 and IC 27-13-8-2(c), Notification of Adverse Financial Condition is due 5 business days after receipt of the accountant's report. All requests for exemptions or extensions, and the notification of adverse financial condition must be sent to:</p> <p>Connie Ridinger Chief Examiner Indiana Department of Insurance 311 W. Washington St., Suite 300 Indianapolis, IN 46204-2787</p>
K	Bar Codes (State or NAIC)	Please follow the Instructions in the NAIC Annual Statement Instructions.
L	NONE Filings:	File as "NA" if the form does not apply or as "NONE" if there is nothing to report.
M	Filings added, discontinued or modified materially since last year:	<p><u>Added Forms:</u></p> <p><u>Discontinued Forms:</u> Guaranty Fund Assessment Form for Premium Tax Credit (now part of premium tax form) Indiana Comprehensive Health Insurance Association for Premium Tax Credit (now part of premium tax form)</p> <p><u>Modified Forms:</u> Indiana Fee and Retaliatory Fee Statement Premium Tax</p>
N	Blank State Forms:	www.in.gov/idoi/companyinfo/AnnualFilings.html, Stephanie Glassburn at 317-232-5692 or sglassburn@idoi.in.gov
O	Blank NAIC Forms:	http://www.naic.org/industry_filing_participation_vendors.htm
P	Annual & Quarterly Statement and Form B & C preparation only contact:	Amanda Denton (Life & Health, Fraternal, HMO & LSHMO) 317-232-1369 Dan Benefiel (P&C and Title) 317-232-5246
Q	Supplements:	Place all supplements in a 9 x 12 envelope inside the front cover of the Annual Statement. <u>DO NOT STAPLE OR GLUE ANYTHING TO THE INSIDE COVER OR JURAT PAGE OF THE ANNUAL STATEMENT.</u>
R	Exemptions/Designation	Please refer to IC 27-1-3.5-14 for exemptions or IC 27-1-3.5-8 for designation.
S	<p>Mailing address for the Indiana Comprehensive Health Insurance Association Exhibit forms:</p> <p>Do not send to IDOI</p> <p>Contact for questions:</p>	<p>Indiana Comprehensive Health Insurance Association</p> <p>Attn: Client Accounting 4550 Victory Lane P. O. Box 33730 Indianapolis, IN 46203 Phone (317) 614-2018 FAX (317) 614-2011</p>
T	Domestic Companies:	Where 2 copies of supplements are required, <u>each statement</u> should contain the required supplements. The duplicate statement should be marked "DUPLICATE".
U	Statement of Condition:	Electronic signatures must appear at the bottom of the document. The officers shall sign the filing by placing an X by his or her name as this will serve as an electronic signature. Prepare and email the form in accordance with the instructions in Note B.
V	Supplemental Report #2	Complete an additional Report #2 from the NAIC blank for POS business only.
W	RBC Exemptions	If HMO/LSHMO has less than 1) 1 million in premium or 2) 1,000 members the Company may submit a written request for exemption from RBC filing requirement by 2/1/2008.
X	CPA Qualification Letter	Item #1 on the CPA Qualification Letter should reference Indiana State Board of Accountancy in accordance with IC 27-1-3.5-12.5(1).

Y	Report of Significant Deficiencies in Internal Controls	The internal control letter is required, whether or not deficiencies in internal control were noted. If the internal control letter was not issued by the auditor, please indicate so in a cover letter to be included with the audited financial statement.
Z	Regulatory Asset Adequacy Issues Summary	This summary is required by 760 IAC 1-57-9(e) for all companies licensed as life and fraternal companies. The requirements of the filing are described in 760 IAC 1-57-9(h). Domestic Companies are required to submit hard copies. Foreign Companies please email to adenton@idoi.in.gov with NAIC#, and name of company on the subject line. In the body of the email please include a contact person, their email address and phone number. Please include summary as attachment to the email.
AA	Actuarial Opinion Summary	Required for domestic P&C companies that file a P&C blank.
BB	Holding Company Registration Statement (Form B)	Only one (1) copy needs to be filed – not 3.
CC	Insurer Profile Questionnaire	When providing an updated Insurer Profile response, please provide a red-line version showing changes from prior year. If 1 st time filing, the questionnaire can be accessed on the IDOI website. To obtain a copy of the previous year filing, please contact Pam Walters (P&C and Title) at pwalters@idoi.in.gov or Amanda Denton (Life and Health) at adenton@idoi.in.gov .
DD	HMO & LSHMO	All foreign HMOs and LSHMOs must file like an Indiana Domestic HMO or LSHMO, as indicated on the health checklist, under the domestic column.
EE	Foreign Health Companies	All foreign companies filing on the Health blank, other than HMOs or LSHMOs, must file as indicated on the health checklist, under the foreign column.
FF	Domestic Health Companies	Domestic companies filing the Health blank, other than HMOs or LSHMOs, must make a premium tax filing.
GG	Foreign HMO & LSHMO	Foreign HMO's & LSHMO's are not required to file these specific items.

HEALTH ENTITIES

COMPANY NAME: _____

NAIC Company Code: _____

Contact: _____

Telephone: _____

REQUIRED FILINGS IN THE STATE OF: **INDIANA**

Filings Made During the Year 2008

(1) Check-list	(2) Line #	(3) REQUIRED FILINGS FOR THE ABOVE STATE	(4) NUMBER OF COPIES*			(5) DUE DATE	(6) FORM SOURCE**	(7) APPLICABLE NOTES
			Domestic		Foreign			
			State	NAIC	State			
		I. NAIC FINANCIAL STATEMENTS						
	1	Annual Statement (8 1/2"x14")	2	1	xxx	3/1	NAIC	A-Q,T,DD,EE
	1.1	Printed Investment Schedule detail (Pages E01-E25)	2	1	xxx	3/1	NAIC	A-Q,T,DD,EE
	2	Quarterly Financial Statement (8 1/2" x 14")	2	1	xxx	5/15, 8/15, 11/15	NAIC	A,B,E,G-P,Q,DD,EE
		II. NAIC SUPPLEMENTS						
	10	Accident & Health Policy Experience Exhibit	2	1	xxx	4/1	NAIC	A,B,E,L,O,Q,T,DD,EE
	11	Actuarial Opinion	2	1	xxx	3/1	Company	A,B,E,G,J,Q,T,DD,EE
	12	Investment Risk Interrogatories	2	1	xxx	4/1	NAIC	A,B,E,L,O,Q,T,DD,EE
	13	Life Supplemental Data due March 1	2	1	xxx	3/1	NAIC	A,B,E,L,O,Q,T,DD,EE
	14	Life Supplemental Data due April 1	2	1	xxx	4/1	NAIC	A,B,E,L,O,Q,T,DD,EE
	15	Long-term Care Experience Reporting Forms	2	1	xxx	4/1	NAIC	A,B,E,L,O,Q,T,DD,EE
	16	Management Discussion & Analysis	2	1	xxx	4/1	Company	A,B,E,Q,T,DD,EE
	17	Medicare Supplement Insurance Experience Exhibit	2	1	xxx	3/1	NAIC	A,B,E,L,O,Q,T,DD,EE
	18	Medicare Part D Coverage Supplement	2	1	xxx	3/1, 5/15, 8/15, 11/15	NAIC	DD,EE
	19	Property/Casualty Supplement due March 1	2	1	xxx	3/1	NAIC	A,B,E,L,O,Q,T,DD,EE
	20	Property/Casualty Supplement due April 1	2	1	xxx	4/1	NAIC	A,B,E,L,O,Q,T,DD,EE
	21	Risk-Based Capital Report	1	1	xxx	3/1	NAIC	A,B,E,G,L,O,Q,T,DD,EE
	22	Schedule SIS	2	N/A	N/A	3/1	NAIC	A,B,E,L,O,Q,T,DD,EE
	23	Supplemental Compensation Exhibit	1	N/A	N/A	3/1	NAIC	A,B,E,L,O,Q,DD,EE
		III. ELECTRONIC FILING REQUIREMENTS						
	40	Annual Statement Electronic Filing	xxx	1	xxx	3/1	NAIC	
	41	March .PDF Filing	xxx	1	xxx	3/1	NAIC	
	42	Risk-Based Capital Electronic Filing	xxx	1	N/A	3/1	NAIC	
	43	Supplemental Electronic Filing	xxx	1	xxx	4/1	NAIC	
	44	Supplemental .PDF Filing	xxx	1	xxx	4/1	NAIC	
	45	June .PDF Filing	xxx	1	xxx	6/1	NAIC	
	46	Quarterly Electronic Filing	xxx	1	xzx	5/15, 8/15, 11/15	NAIC	
	47	Quarterly .PDF Filing	xxx	1	xxx	5/15, 8/15, 11/15	NAIC	
		IV. AUDITED FINANCIAL STATEMENTS						
	51	Accountants Letter of Qualifications	2	N/A	N/A	6/1	Company	B,E,X,DD,EE
	52	Audited Financial Statements	2	1	xxx	6/1	Company	B,E,F,J,Y,DD,EE
	53	Audited Financial Statements Exemption Affidavit	2	N/A	N/A	6/1	Company	B,E,F,J,R,DD,EE
	54	Independent CPA	2	N/A	N/A	3/1	Company	B,R,DD,EE
	55	Notification of Adverse Financial Condition	2	N/A	N/A	3/1	Company	B,J,DD,EE
	56	Report of Significant Deficiencies in Internal Controls	1	N/A	N/A	8/1	Company	B,E,Y,DD,EE
	57	Request for Exemption to File	1	N/A	N/A	12/1/07	Company	B,J,R,DD,EE
		V. STATE REQUIRED FILINGS						
	101	Filings Checklist (with Column 1 completed)	2	1	xxx	3/1	State	N,T,DD,EE
	102	Analysis of Operations by Lines of Business (on a quarterly basis)	2	N/A	N/A	3/1, 5/15, 8/15, 11/15	Company	B,L,P,DD,EE
	103	Basket Clause (paragraph 19) – IC 27-1-13-3(c)(19), IC 27-13-34-12(3) or IC 27-1-12-2(b)(20)	2	N/A	N/A	3/1	State	B,E,L,N,Q,P,T,DD,EE
	104	Certificate of Advertising	2	N/A	N/A	3/1	State	A,B,E,T,DD,EE
	105	Description of Grievance (IC 27-13-8-2) or IC 27-13-34-12(2)	2	N/A	N/A	3/1		A,B,E,L,T,DD,EE
	106	Holding Company Registration (Form B & C)	1	N/A	N/A	3/15	State	B,E,G,H,P,BB,DD,EE,GG
	107	Insurer Profile Questionnaire	1	N/A	N/A	4/1	NAIC	M,CC,DD,EE,GG
	108	Listing of Investments (IC27-1-12-2(b)(17A), IC 27-1-12-2(b)(17B) & IC 27-1-12-2(b)(31)	2	N/A	N/A	3/1	State	B,E,N,P,Q,T,FF
	109	Minimum Statutory Net Worth Calculation (IC 27-13-12-3) or (IC 27-13-34-16)	2	N/A	N/A	3/1, 5/15, 8/15, 11/15	State	A,B,L,P,DD,EE
	110	Plan for handling Receivership (IC 27-13-16-1) (760 IAC 1-70-8)	1	N/A	N/A	3/1, 5/15, 8/15, 11/15	State	A,B,L,P,DD,EE
	111	Premium Tax	1	0	1	3/1, 4/15, 6/15, 9/15, 12/15	State	D,F,L,M,N,EE,FF
	112	Provider List (IC 27-13-8-2) or (IC 27-13-34-12(1))	1	N/A	N/A	3/1	Company	B,L,DD,EE
	113	Regulatory Asset Adequacy Issue Summary	1	N/A	1	3/15	Company	Z,DD,EE
	114	State Filing Fees (Indiana Fee & Retaliatory Fee Statement)	1	0	1	3/1	State	C,M,N,DD,EE
	115	State Page – Direct Business Written in Indiana	xxx	N/A	1	3/1	NAIC	B,E,L,S,T,DD,EE
	116	Statement of Condition	N/A	N/A	2	3/1	State	A,B,E,U,DD,EE
	117	Supplemental Reports – 6A Form	2	N/A	N/A	3/1, 5/15, 8/15, 11/15	State	B,L,P,V,DD,EE
	118	Supplemental Report #2 – Summary of Operations (Point of Service – if any)	2	N/A	N/A	3/1, 5/15, 8/15, 11/15	Company	B,L,P,V,DD,EE
	119	Supplement to the State of Indiana Health Exhibit (ICHIA)	1	N/A	1	3/1	ICHIA	L,S,DD,EE

*If XXX appears in this column, this state does not require this filing, if hard copy is filed with the state of domicile and the NAIC and if the data is filed electronically with the NAIC. If N/A appears in this column, the filing is required with the domiciliary state. EO (electronic only filing). **If Form Source is NAIC, the form should be obtained from the appropriate vendor.